EXHIBIT A

ORACLE USA, INC., ET AL.,

V.

RIMINI STREET, INC., ET AL.

CASE NO. 2:10-CV-0106-LRH-PAL

EXPERT REPORT OF ELIZABETH A. DEAN

TM FINANCIAL FORENSICS, LLC.
JANUARY 17, 2012

ELIZABETH A. DEAN

customers increase at 3% annually and I have applied this adjustment to each year of the support contract.[197]

91. In order to account for the portion of the lost support revenue related to the Lost Customers that Oracle may have lost in Rimini Street's absence due to ordinary customer attrition, I have reduced the amount of Oracle's lost support revenue related to the Lost Customers by considering Oracle's historical attrition rates.   Historically, Oracle experienced low annual attrition rates as set forth in the following table.

Table 6: Oracle Revenue Attrition Rates 2006 – 2011 [198]						
Product	2006	2007	2008	2009	2010	2011
PeopleSoft	6%	5%	3%	5%	4%	3%
J.D. Edwards	9%	6%	4%	8%	4%	5%
Siebel	4%	4%	4%	6%	5%	8%

92. To account for support revenue attrition that Oracle would have experienced had it made the lost support sales to the Lost Customers, I have applied the following renewal (1-attrition rate) rates throughout the damages period:

Deposition of Juergen Rottler (Oracle Executive Vice President, Customer Services) May 13, 2009, pgs. 29-30. I have separately calculated damages for Siebel's incremental walk up rates of 4% and 5% which were abandoned in 2009 due to competition with Rimini Street.

[197] Discussion with Gary Miller. I have kept the lost annualized support fee increase constant for the first partial year and first full year of the damages period and then "walk up" the last fees paid an additional 3% for the second full year of the damage period and each full year thereafter.

[198] SCHEDULES 21.1 - 21.3.

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Table 7: Estimated Oracle Support Renewal Rates 2006 – 2012[199]							
Product Line	2006	2007	2008	2009	2010	2011	2012
PeopleSoft	94%	95%	97%	95%	96%	97%	97%
J.D. Edwards	91%	94%	96%	92%	96%	95%	95%
Siebel	96%	96%	96%	94%	95%	92%	92%

93. The revenue renewal rates that I have applied would tend to understate Oracle's lost support revenue because Oracle's historical renewal rates include the impact of losses to Rimini Street and TomorrowNow, an infringer which would not be an acceptable alternative to Oracle support.

a. Estimation Of Oracle's Lost Support Revenue Based On Rimini Street's Reported Revenue

94. My calculation of Oracle's lost support revenue for the period that the Lost Customers received Rimini Street service is reconcilable to the amount of revenue reported by Rimini Street for relevant periods. As explained above, Rimini Street markets its services based on 50% of what the customer would have otherwise paid to Oracle for support (and, at times, as addressed elsewhere in this report, Rimini Street has provided services for significantly less). Accordingly, one way to estimate the amount of Oracle's lost support revenue would be to multiply Rimini Street's Oracle-related revenue by two.[200]

95. I have reviewed Rimini Street's reported revenue from Oracle-related support. According to Rimini Street's financial information, Rimini Street has or will recognize revenue for support of PeopleSoft, J.D. Edwards and

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[199] Amounts for 2006 through 2011 are 1- attrition rates. Amounts for 2012 are estimated using 2011 rates.

[200] Given that Rimini Street also provided support services to customers for less than 50% of Oracle's price, or for free, this calculation understates Oracle's lost support revenue.